

**DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. CROIX**

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|---------------------------------------|---|----------------------------------|
| VERNON SACKKEY, |) | |
| |) | |
| Petitioner, |) | |
| v. |) | |
| |) | |
| CLAUDETTE J. WATSON-ANDERSON, |) | Civil Action No. 2012-022 |
| CPA, Director INTERNAL REVENUE |) | |
| BUREAU, |) | |
| |) | |
| Respondent. |) | |
| | | |

Pro Se Party:
Vernon Sackey
St. Croix, USVI
For the Petitioner

ORDER DENYING MOTION TO WAIVE COURT FEES

THIS MATTER is before the Court on Petitioner Vernon Sackey's Motion to Waive Court Fees, which was filed on April 18, 2012. (Dkt. No. 4). The Respondent, Director of the Virgin Islands Bureau of Internal Revenue, Claudette J. Watson, has not filed a response.

On March 6, 2012, Petitioner filed a Petition against the Virgin Islands Bureau of Internal Revenue ("VIBIR"), challenging a Notice of Deficiency he received from the VIBIR claiming that he owes \$432 for tax year 2010. (Dkt. No. 1). By this Motion, Petitioner seeks to waive the \$350 filing fee mandated by 28 U.S.C. § 1914(a), on the grounds that "he does not have the means to pay the enormous court cost of \$350.00 to file his petition." (Dkt. No. 4 at 1).

Section 1915(a)(1) of Title 28 of the United States Code provides:

[A]ny court of the United States may authorize the commencement, prosecution or defense of any suit, action or proceeding, civil or criminal, or appeal therein, without prepayment of fees or security therefor, by a person who submits an affidavit that includes a statement of all assets such [person] possesses [and] that the person is unable to pay such fees or give security therefor. Such affidavit shall

state the nature of the action, defense or appeal and affiant's belief that the person is entitled to redress.

28 U.S.C. § 1915(a)(1). The affidavit required by section 1915(a)(1) is mandatory. *Walker v. People Exp. Airlines, Inc.*, 886 F.2d 598, 602 (3d Cir. 1989) (“An *in forma pauperis* petition asking for leave to forego a sum certain must be accompanied by an affidavit bearing particularized information with regard to the party's financial status.”); *Lee v. City Of Philadelphia*, 2009 WL 637459, at *3 (E.D. Pa. Mar. 9. 2009) (“a person requesting to proceed *in forma pauperis* must “submit[] an affidavit that includes a statement of all assets such [person] possesses [and] that the person is unable to pay such fees or give security therefor.”) (quoting 28 U.S.C. § 1915(a)(1)).

Here, while Petitioner has filed a Motion to Waive Court Fees, he does not include an affidavit “that includes a statement of all assets [Petitioner] possesses [and] that [he] is unable to pay such fees.” 28 U.S.C. § 1915(a)(1). Because Petitioner has failed to provide the affidavit required by section 1915, his Motion to Waive Court Fees is denied without prejudice. Petitioner may refile his Motion and include the required affidavit with the necessary financial information.

UPON CONSIDERATION of the Motion to Waive Court Fees, the entire record herein, and for the reasons stated above, it is hereby

ORDERED that Petitioner’s Motion to Waive Court Fees is **DENIED WITHOUT PREJUDICE**.

SO ORDERED.

Date: May 18, 2012

_____/s/_____
WILMA A. LEWIS
District Judge